

ASSEMBLY BILL

No. 1042

Introduced by Assembly Member Spitzer
(Coauthors: Assembly Members Benoit, Garrick, and Silva)
(Coauthors: Senators Cogdill, Correa, Harman, and Wyland)

February 22, 2007

An act to amend Section 1603 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1042, as introduced, Spitzer. Property taxation: applications for changed assessment: electronic filing.

Existing law authorizes a property tax assessee to request a changed assessment from a county board of equalization if the assessee files a written application for a changed assessment.

This bill would authorize the clerk of a county board of equalization to accept electronically filed applications for a changed assessment containing an authenticated electronic signature, as provided, if that application meets certain criteria.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 1603 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 1603. (a) A reduction in an assessment on the local roll shall
- 4 not be made unless the party affected or his or her agent makes
- 5 and files with the county board a verified, written application

1 showing the facts claimed to require the reduction and the
2 applicant's opinion of the full value of the property. The form for
3 the application shall be prescribed by the State Board of
4 Equalization.

5 (b) (1) The application shall be filed within the time period
6 from July 2 to September 15, inclusive. An application that is
7 mailed and postmarked September 15 or earlier within that period
8 shall be deemed to have been filed within the time period beginning
9 July 2 and continuing through and including September 15.

10 (2) Notwithstanding paragraph (1), if the taxpayer does not
11 receive the notice of assessment described in Section 619 at least
12 15 calendar days prior to the deadline to file the application
13 described in this subdivision, the party affected, or his or her agent,
14 may file an application within 60 days of receipt of the notice of
15 assessment or within 60 days of the mailing of the tax bill,
16 whichever is earlier, along with an affidavit declaring under penalty
17 of perjury that the notice was not timely received.

18 (3) Notwithstanding paragraph (1), the last day of the filing
19 period shall be extended to November 30 in the case of an assessee
20 or party affected with respect to all property located in a county
21 where the county assessor does not provide, by August 1, a notice,
22 as described in Section 619, to all assesseees of real property on
23 the local secured roll of the assessed value of their real property
24 as it shall appear or does appear on the completed local roll,
25 including the annual increases in assessed value caused solely by
26 increases in the valuation of property that reflect the inflation rate,
27 not to exceed 2 percent, pursuant to the authority of subdivision
28 (b) of Section 2 of Article XIII A of the California Constitution.

29 (A) The county assessor shall notify the clerk of the county
30 board of equalization and the county tax collector by April 1 of
31 each year as to whether the notice specified in this paragraph will
32 be provided by August 1.

33 (B) The clerk shall certify the last day of the filing period and
34 shall immediately notify the State Board of Equalization as to
35 whether the last day of the filing period for the county will be
36 September 15 or November 30.

37 (C) The State Board of Equalization shall maintain a statewide
38 listing of the time period to file an application in each county.

39 (D) The provisions of Section 621 may not be substituted as a
40 means of providing the notice specified in this paragraph.

1 (4) If a final filing date specified in this subdivision falls on
2 Saturday, Sunday, or a legal holiday, an application that is mailed
3 and postmarked on the next business day shall be deemed to have
4 been filed within the requisite time period specified in this
5 subdivision. If on any final filing date specified in this subdivision,
6 the county's offices are closed for business prior to 5 p.m. or for
7 that entire day, that day shall be considered a legal holiday for
8 purposes of this section.

9 (c) The application may be filed within 12 months following
10 the month in which the assessee is notified of the assessment, if
11 the party affected or his or her agent and the assessor stipulate that
12 there is an error in the assessment as the result of the exercise of
13 the assessor's judgment in determining the full cash value of the
14 property and a written stipulation as to the full cash value and
15 assessed value is filed in accordance with Section 1607.

16 (d) Upon the recommendation of the assessor and the clerk of
17 the county board of equalization, the board of supervisors may
18 adopt a resolution providing that an application may be filed within
19 60 days of the mailing of the notice of the assessor's response to
20 a request for reassessment pursuant to paragraph (2) of subdivision
21 (a) of Section 51, if all of the following conditions are met:

22 (1) The request for reassessment was submitted in writing to
23 the assessor in the form prescribed by the State Board of
24 Equalization and includes all information that is prescribed by the
25 State Board of Equalization.

26 (2) The request for reassessment was made on or before the
27 immediately preceding March 15.

28 (3) The assessor's response to the request for reassessment was
29 mailed on or after September 1 of the calendar year in which the
30 request for reassessment was made.

31 (4) The assessor did not reduce the assessment in question in
32 the full amount as requested.

33 (5) The application for changed assessment is filed on or before
34 December 31 of the year in which the request for reassessment
35 was filed.

36 (6) The application for reduction in assessment is accompanied
37 by a copy of the assessor's response to the request for reassessment.

38 (e) In the form provided for making an application pursuant to
39 this section, there shall be a notice that written findings of facts of
40 the local equalization hearing will be available upon written request

1 at the requester's expense and, if not so requested, the right to
2 those written findings is waived. The form shall provide appropriate
3 space for the applicant to request written findings of facts as
4 provided by Section 1611.5.

5 (f) The form provided for making an application pursuant to
6 this section shall contain the following language in the signature
7 block:

8 I certify (or declare) under penalty of perjury under the laws of
9 the State of California that the foregoing and all information
10 hereon, including any accompanying statements or documents, is
11 true, correct, and complete to the best of my knowledge and belief
12 and that I am (1) the owner of the property or the person affected
13 (i.e., a person having a direct economic interest in the payment of
14 the taxes on that property—"The Applicant," (2) an agent
15 authorized by the applicant under Item 2 of this application, or (3)
16 an attorney licensed to practice law in the State of California, State
17 Bar No. _____, who has been retained by the applicant and has been
18 authorized by that person to file this application.

19 (g) *The clerk of a county board of equalization may accept an*
20 *electronically filed application for changed assessment containing*
21 *an electronic signature if all of the following criteria are met:*

22 (1) *The application complies with all other requirements for*
23 *filing the application.*

24 (2) *The electronic signature is accompanied by the certification*
25 *described in subdivision (f).*

26 (3) *The electronic signature is authenticated in a manner that*
27 *is approved by the county board of supervisors, which manner*
28 *may include, but is not limited to, the use of personal identification*
29 *numbers the clerk has assigned to applicants.*